

§ 19.490

accounting purposes or indicating payment of State or local taxes.

(26 U.S.C. 5066, 5206)

§ 19.490 Numbering of packages and cases filled in processing.

(a) *Packages of spirits and denatured spirits filled during processing operations.* When a proprietor fills packages of spirits and denatured spirits during processing, the proprietor must identify the packages consecutively beginning with “1” and continuing the series until the number “1,000,000” is reached, except that any series of such numbers already in use may be continued to that limit. When the identification in any series reaches “1,000,000”, the proprietor may begin a new series with “1” but must add an alphabetical prefix or suffix to the new series number. For example, the first identifier in the second series of 1,000,000 packages filled might be “1A” or “A1”.

(b) *Cases containing bottles or other containers of spirits and denatured spirits.* When a proprietor fills cases containing bottles or other containers of spirits and denatured spirits during processing, the proprietor must identify the cases consecutively beginning with “1” and continuing the series until the number “1,000,000” is reached, except that any series of such numbers already in use may be continued to that limit. When the identification in any series reaches “1,000,000”, the proprietor may begin a new series with “1”. This series of identifiers for cases containing bottles or other containers must be distinct from the series of serial numbers required for packages under paragraph (a) of this section.

(c) *Additional identification.* A proprietor may establish separate series of identifiers, distinguished from each other by the use of alphabetical prefixes or suffixes, to identify the size of bottles, the brand names, or other information, on written notice to the appropriate TTB officer. The proprietor must identify remnant cases by placing the identifier of the last full case followed by the letter “R” on the remnant case. When there is a change in the name, or trade name of the proprietor, all series in use may be continued. However, if there is a change in

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proprietorship, a new series must be commenced.

(d) *Alternative marking for spirits for industrial use.* A proprietor may mark packages and cases of spirits for industrial use, including denatured spirits, filled in processing with the lot identification numbers specified in § 19.485 instead of using the identifiers specified in paragraphs (a), (b) and (c) of this section.

(26 U.S.C. 5206)

§ 19.491 Marks on containers of specially denatured spirits.

(a) *General.* A proprietor must mark or label each package, case, or encased container of specially denatured spirits filled on bonded premises to show:

- (1) The quantity in gallons;
- (2) The serial number or lot identification number;
- (3) The plant number of the proprietor;
- (4) The designation or abbreviation of the specially denatured spirits by kind (alcohol or rum);
- (5) The applicable formula number; and

(6) The proof of the spirits, if they were denatured at other than 190 proof.

(b) *Bottles.* A proprietor must mark or label each bottle to show the information prescribed in paragraphs (a)(1), (3), (4), (5), and (6) of this section.

(c) *Alternate formulations.* When spirits are denatured under a formula authorizing a choice of types and quantities of denaturants, the proprietor must mark the container or case to show the actual types and quantities of denaturants used.

(26 U.S.C. 5206)

§ 19.492 Marks on containers of completely denatured alcohol.

Except in the case of completely denatured alcohol transported by pipelines and bulk conveyances, a proprietor must mark each container of completely denatured alcohol on the head of the package or on the side of the can or carton with:

- (a) The name of the proprietor who filled the containers;
- (b) The plant number where the container was filled;